IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No 13 of 1993

For Approval and Signature:

HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE A.M.KAPADIA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

S.A. RATHOD

Versus

Commissioner of Wealth Tax.

Appearance:

1. WEALTH TAX REFERENCE No. 13 of 1993
SERVED BY RPAD - (N) for Petitioner No. 1
MR MANISH R BHATT for Respondent No. 1

CORAM : HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE A.M.KAPADIA

Date of decision: 11/02/2004

ORAL JUDGEMENT

(Per : HON'BLE MR.JUSTICE M.S.SHAH)

In this reference at the instance of the petitioner - assessee under section 27 (1) of the Wealth-tax Act, 1957, six questions were referred for our opinion for the assessment years 1979-80 and 1981-82.

When the reference is called out for hearing, none appears for the petitioner assessee though served. Mr. Manish R. Bhatt, learned standing counsel appears for the revenue.

Though the reference was made at the instance of the assessee in the year 1993, neither the paper book is filed nor any one appears the assessee. Hence we decline to answer the questions referred for our opinion.

The reference accordingly stands disposed of for want of prosecution.

(M.S. Shah, J.)

(A.M. Kapadia, J.)

(karan)